

J-5-J	2/19/96	TO: ROM
SUBJECT: Check and Payment Statement -Partners Program for May-December 1995		
DISTRIBUTION:		
<input checked="" type="checkbox"/> AVP	<input checked="" type="checkbox"/> KAM	<input type="checkbox"/> ELM
<input checked="" type="checkbox"/> RSM	<input checked="" type="checkbox"/> Reg.Mil./DF Mgr.	<input type="checkbox"/> MIL
<input checked="" type="checkbox"/> RBM	<input type="checkbox"/> DM	<input type="checkbox"/> DF
<input checked="" type="checkbox"/> ROM		<input type="checkbox"/> REP

(Being U.S. mailed to customers)

February 26, 1996

TO OUR CUSTOMERS:

Enclosed are your check and payment statement for your participation in our Partners Program for May-December 1995.

Plan A Participants

The payment represents the amount of (Category II) and (Category III) monies earned based on share results for the entire program period May-December 1995. As you will recall, the potential earnings stated on a per carton basis is a maximum of 44¢ per carton. The 44¢ maximum is significantly higher than previous RJR programs and any current program offered by other cigarette manufacturers.

Additionally, the payment represents the (Category I) \$.03 per carton payment for all R. J. Reynolds cartons sold to your customers, as reported weekly, by the Partners Plan "A" Program guidelines during October, November, and December 1995. (The data received during the May-June period and July-September period has already been paid at a rate of 3¢ per carton.)

Plan B Participants

The amount represents both (Category I) and (Category II) payment earned for all R. J. Reynolds cartons sold to your customers, as reported monthly, as prescribed in the Partners Plan "B" guidelines May-December 1995.

Both Plan A and Plan B Participants

If you participate in our Electronic Funds Transfer Program (EFT) your payment has been automatically deposited to your bank account on February 26, 1996.

Should you have any questions regarding your payment or payment statement, please contact Scott Steen at (910-741-7149).

We appreciated your support and assistance in the sales and marketing of our products in 1995 and look forward to continued positive momentum in 1996 and beyond.

Sincerely,

Jim

J. V. Maguire
Senior Vice President Sales

Enclosures

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